

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

KENNEDY JONES and,)	
ELAINE C. JONES)	
)	
Petitioners,)	
)	
v.)	No. 3:09-CV-1239-M-AH
)	
UNITED STATES OF AMERICA)	
Respondent)	

ORDER ENFORCING INTERNAL REVENUE SUMMONS

Before the Court are the Petitioners' Petition to Quash IRS Summons [Docket Entry #1] and the United States' Motion to Dismiss Petition and its Cross-Motion to Enforce the Summons [Docket Entry #6]. The United States proposes a modification to the summons which cures the objections contained in the Petition.

The Internal Revenue Service issued a summons on JP Morgan Chase Bank NA in the matter of the tax liability of Kennedy Jones and Elaine C. Jones for calendar years ending December 31, 2006, and December 31, 2007. Kennedy Jones and Elaine C. Jones filed a petition to quash the summons pursuant to 26 U.S.C. Section 7609, and the United States moved to modify and enforce the summons. For good cause shown, it is **ORDERED** that:

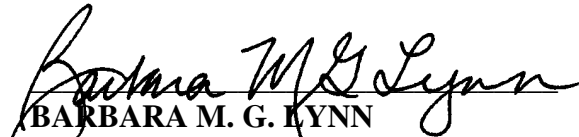
1. All documents described in the summons, but not related to any accounts of the Greater Community Missionary Baptist Church, shall be produced to the Internal Revenue Service.
2. With respect to any accounts of the Greater Community Missionary Baptist Church, over which Kennedy Jones or Elaine C. Jones has signatory authority, the following shall be

produced to the Internal Revenue Service:

- a. a list of accounts and copies of the signature cards for those accounts; and
 - b. any and all deposits, withdrawals, or payments of any sort, made by, or payable to Kennedy Jones, Elaine C. Jones, or their children, in excess of \$500.
3. JP Morgan Chase Bank NA shall produce the documents at the address on the summons no later than 30 days from the date of entry of this order.
4. This proceeding is dismissed without prejudice. The United States may move to reopen this proceeding within 90 days from the date of entry of this order to move for the production of additional documents described by the summons but not ordered enforced by this order. If this proceeding is not reopened within 90 days from the entry of this order, neither party is precluded from enforcing the summons, issuing new summons, filing petitions to quash or opposing the enforcement of the summons or new summonses, but such actions shall be brought in a new proceeding.

SO ORDERED.

December 3, 2009.


BARBARA M. G. LYNN
UNITED STATES DISTRICT JUDGE
NORTHERN DISTRICT OF TEXAS